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SENATE BILL 188

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004

INTRODUCED BY

Mary Kay Papen

AN ACT

RELATING TO TAXATION; AMENDING THE DEFINITION OF "GOVERNMENTAL GROSS RECEIPTS" TO EXCLUDE RECEIPTS FROM ADMISSIONS TO CERTAIN NON-ATHLETIC EVENTS AT POST-SECONDARY EDUCATIONAL INSTITUTIONS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991, Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION. --

A. As used in the Gross Receipts and Compensating Tax Act, "governmental gross receipts" means all receipts of the state or any agency, institution, instrumentality or political subdivision thereof from:

(1) the sale of tangible personal property other than water from facilities open to the general public;

(2) the performance of or admissions to

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1 recreational, athletic or entertainment services or events in
2 facilities open to the general public other than admission to a
3 non-athletic special event that is at least thirty-three
4 percent sponsored by the student association of a post-
5 secondary educational institution and at a venue:

6 (a) within fifty miles of the state
7 border;

8 (b) capable of accommodating at least
9 two thousand five hundred persons; and

10 (c) at the post-secondary educational
11 institution;

12 (3) refuse collection, refuse disposal or
13 both;

14 (4) sewage services; and

15 (5) the sale of water by a utility owned or
16 operated by a county, municipality or other political
17 subdivision of the state.

18 "Governmental gross receipts" includes receipts from the
19 sale of tangible personal property handled on consignment when
20 sold from facilities open to the general public but excludes
21 cash discounts taken and allowed, governmental gross receipts
22 tax payable on transactions reportable for the period and any
23 type of time-price differential.

24 B. As used in this section, "facilities open to the
25 general public" does not include point of sale registers or

1 electronic devices at a bookstore owned or operated by a public
2 post-secondary educational institution when the registers or
3 devices are utilized in the sale of textbooks or other
4 materials required for courses at the institution to a student
5 enrolled at the institution who displays a valid student
6 identification card. "

7 Section 2. EFFECTIVE DATE. --The effective date of the
8 provisions of this act is July 1, 2004.

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